IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 15TH JUNE 2007 / 25TH JYAISHTA 1929

OP.No. 19387 of 2000(G)

PETITIONER:

MAVELI LAZAR JOSE, MAVELI HOUSE,
CROSS BAZAR, IRINJALAKUDA.

BY ADV. SRI.GEORGE JACOB (JOSE)

RESPONDENTS:
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1. **UNION OF INDIA, RPE. BY THE SECRETARY TO THE REVENUE DEPARTMENT, CENTRAL SECRETARIAT, NEW DELHI.**

2. **THE COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE, CENTRAL REVENUE BUILDINGS, I.S. PRESS ROAD, COCHIN-18.**

3. **THE ASST. COMMISSIONER OF CUSTOMS, (PREVENTIVE), CENTRAL REVENUE BUILDINGS, I.S. PRESS ROAD, COCHIN-18.**

4. **THE DEPUTY THASILDAR (REVENUE RECOVERY), MUKUNDAPURAM TALUK, THRISSUR DIST.**

5. **THE VILLAGE OFFICER, PULLUR, IRINJALAKUDA, THRISSUR DIST.**

BY GOVERNMENT PLEADER
ADV. SRI. P.PARAMESWARAN NAIR, ASSISTANT.S.G.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 15/06/200, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP NO. 32371/2000 IN OP NO. 19387/2000 G.

DISMISSED

15/06/2007. SD/- KURIAN JOSEPH, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE LETTER DT. 12/3/91.

EXT.P2. COPY OF THE LETTER DT. 17/2/92 TO THE R2.

EXT.P3. COPY OF THE JUDGMENT IN CRL. MC NO. 232/97 DT. 19/2/92.

EXT.P4. COPY OF THE NOTICE OF DEMAND NO. D7. 20184/95 DTD. 24/6/00.

EXT.P5. COPY OF THE NOTICE OF DEMAND DT. 24/6/00.

True copy

tga

KURIAN JOSEPH, J.

O.P. NO. 19387 OF 2000

Dated this the 15th day of June, 2007.

J U D G M E N T

Petitioner is aggrieved by Exhibits P4 and P5 demands. It is the contention of the petitioner that he has not been issued any notice prior to the recovery and he was also not given any opportunity to participate in the adjudication prior to the imposition of penalty.

2. Further contention of the petitioner is that in view of the orders passed by this Court in Crl. M.C. No. 232/1997, he is not liable to be visited with any penalty. Since the whole case is vested on the violation of principles of justice, it is only appropriate that petitioner is afforded an opportunity of hearing.

Accordingly, the impugned demands and orders leading to the same are quashed with a direction to the competent authority to pass fresh orders after affording an opportunity for hearing to the petitioner. This shall be done within three months from the date of receipt of a copy of this judgment.

This original petition is disposed of as above.

KURIAN JOSEPH, JUDGE.

smp